

Department of Finance		Fund: 0081
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Alcohol Beverage Control Fund (A Feeder Fund to the General Fund)		
<u>Legal Citation/Authority</u> Chapter 330, Statutes of 1935 Business and Professions Code sections 23000-25762 Revenue and Taxation Code sections 32001-32556		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Agency Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Feeder Funds	
<u>Purpose</u> This fund serves as a feeder fund to the General Fund. Excise taxes, and penalties paid in lieu of license suspension are collected into this fund before transferred to the General Fund. The Controller has appropriation authority, without regard to fiscal years for the payment of refunds for overpayments.		
<u>Administering Agency/Organization Code</u> The Department of Alcoholic Beverage Control/Org 2100 administers the licensing provisions of the Alcoholic Beverage Control Act. The Alcoholic Beverage Control Appeals Board/ Org 2120 exercises the powers vested in it by Section 22, Article XX of the State Constitution. The State Controller/Org 0840 makes the apportionments to the cities and counties as provided for by the Revenue and Taxation Code and transfers the balance to the General Fund.		
<u>Major Revenue Source</u> <ul style="list-style-type: none">Excise taxes, penalties, and interestPayments in lieu of serving a suspension for violations of the law (compromise)		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Pursuant to Business and Professions Code section 25761(a) the amount necessary for the allowance of the refunds provided for in this division or Part 14 (commencing with Section 32001) of Division 2 of the Revenue and Taxation Code is hereby appropriated, without regard to fiscal years, to the Controller for payment of these refunds.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the revenues in this fund are transferred to an included fund that will be counted and should not be double counted.		

Comments/Historical Information

Chapter 330, Statutes of 1935 enacted the Alcoholic Beverage Control Act and this fund to account for revenue received from licenses for the manufacture, importation, and sale of alcoholic beverages.

Chapter 152, Statutes of 1953 included the Act as Division 9 of the Business and Professions Code and continued the fund in existence under Section 25761.

Chapter 1842, Statutes of 1955 incorporated the excise tax provisions of the Business and Professions Code relating to alcoholic beverages as the Alcoholic Beverage Tax Law in Sections 32001-32556 of the Revenue and Taxation Code.

The administration and enforcement of the Alcoholic Beverage Control Act was originally with the State Board of Equalization. A constitutional amendment operative January 1, 1955, transferred those functions, other than those relating to excise taxes, to the newly created Department of Alcoholic Beverage Control.

See non-feeder Fund 3036, Alcohol Beverage Control Fund.